

## *Military Personnel – Property Tax Exemption for Veterans 32 V.S.A. §3802(11)*

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1. The first \$10,000 (may be increased to up to \$20,000 by a vote of the town) of appraisal value of the established residence of a qualifying veteran, his or her surviving spouse or child is exempt if:
  - a. the residence is owned in fee simple by one or jointly by a combination of them, and,
  - b. a written application for the exemption is filed before May 1 of each year, and
  - c. a written statement has been sent by the Veteran's Administration showing that the required compensation or pension is being paid. 32 V.S.A. § [3802](#) (11).

The Veteran's Administration will issue a letter to verify that a person's disabilities would qualify the family for the exemption, and the letter will generally mention either the property tax exemption, or include the words "this is for the use of your listers." If you have questions on a person's eligibility, call the Veteran's Administration at 802-295-9363.

If the above letter is received, it can be assumed the individual qualifies, however, many listers want further clarification. Essentially, the exemption applies if a payment is received for:

- death compensation, or
- dependence and indemnity compensation, or
- a disability pension is paid thru the veteran's administration or any military department, or
- disability compensation (at least 50% disability).

Also, the widow or widower of a veteran who was qualified for the exemption at the time of his or her death still qualifies for the exemption.

**NOTE:** Civil union partners shall be treated the same as married for Vermont purposes. Only one exemption may be allowed on a property.